

**Akerna Corp.  
1601 Arapahoe St.  
Denver, Colorado 80202**

November 5, 2019

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Edwin Kim and Jan Woo

**Re: Akerna Corp.  
Registration Statement on Form S-3 (File No. 333-232694)  
Acceleration Request**

Dear Mr. Kim and Ms. Woo:

Pursuant to Rule 461 of the rules and regulations promulgated under the under the Securities Act of 1933, as amended, Akerna Corp. hereby requests acceleration of effectiveness of the above-referenced Registration Statement so that it will become effective at 5:00 p.m. Eastern Standard Time on November 6, 2019, or as soon as practicable thereafter.

Very truly yours,

/s/ Jessica Billingsley

Name: Jessica Billingsley

Title: Chief Executive Officer

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